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PAGE 02



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May 22, 2007

Mr. Matthew L. Woods ROBINS, KAPLAN, MILLER & CIRESI L.L.P. 2800 LaSalle Plaza 800 LaSalle Avenue Minneapolis, MN 55402 Via Facsimile 612.339,4181

Re:

Honeywell Int'l et al. v. Apple Computer et al.,

C.A. No. 04-1338-KAJ (D. Del.)

Dear Matt:

I write in response to your May 17, 2007 letter regarding Wintek's and WEOC's positions regarding Honeywell's motion for leave to file a second amended complaint. Wintek and WEOC maintain the position set forth in their August 11, 2006 partial opposition to Honeywell's motion for leave.

Sincerely,

Elizabeth A. Niemeyer